



# STATE BOARD OF EQUALIZATION STAFF LEGISLATIVE BILL ANALYSIS

# DRAFT

Date Amended:	04/01/08	Bill No:	<a href="#">SB 1641</a>
Tax:	Property Taxes Sales and Use Special Taxes Administration	Author:	Oropeza
Related Bills:			

## BILL SUMMARY

This bill would allow the Board of Equalization (Board) and the Franchise Tax Board (FTB) to submit any report required by law in an electronic format, including the submission of an electronic link to the department's public Web site where the report can be downloaded.

## ANALYSIS

### CURRENT LAW

Existing law requires or requests state and local agencies to prepare and submit various reports to the Governor, the Legislature, and other state entities. Existing law requires the Legislature to provide a list of reports due from various state and local agencies and to update this list on a continual basis. A list of agencies with reports due can be accessed on the California Legislature website at [www.agencyreports.ca.gov/](http://www.agencyreports.ca.gov/).

Under various California Codes, the Board is required to produce six statutorily-mandated reports. These reports include the Board's Annual Report and the Business and Property Taxpayers' Rights Advocate's Property and Business Taxes Annual Report. The following table lists the reports due from the Board:

Section	Report	Due Date
Section 15616 of the Government Code	Report shall include: 1) The assessed value of state-assessed and locally assessed real and personal property in each county and the assessed value of state-assessed and locally assessed property in each incorporated city or town, and 2) Information concerning other Board-administered taxes.	Annually
Section 15624 of the Government Code	Report on all requests made by any county, city, or city and county or the assessor related to the following: 1) rendering advisory or other services, and 2) furnishing auditor and appraisal personnel to aid local taxing authorities in making post audits of personal property.	On the opening day of each regular session of the Legislature
Section 15646 of the Government Code	Final survey report on local assessment procedures and practices employed by county assessors.	On the opening day of each regular session of the Legislature

Section	Report	Due Date
Section 13292.5 of the Government Code	Requires specified state agencies, including the Board, to submit a report identifying and describing the status of its liquidated and delinquent accounts.	No later than October 31 of each year
Section 30166.1 of the Revenue and Taxation Code	Report evaluating the average actual costs, including labor for applying indicia or impressions, bonding, warehousing, and leasing stamping equipment, including case cutters and packers, associated with applying stamps or meter impressions to cigarette packages.	No later than July 1, 2005, with updates every two years
Section 25178.1 of the Health and Safety Code	Quarterly report on hazardous waste disposal, facilities, and generator fees collected pursuant to Sections 25174.1, 25205.2, and 25205.5 of the Health and Safety Code.	On the 15 <sup>th</sup> day of the second month following each quarter

In addition, Section 15653 of the Government Code requires the Board to study and report to the Legislature, on or before January 1, 2000, the feasibility and cost to create and maintain a subject matter index of all public records pertaining to Board-administered tax and fee programs. This report was submitted to the Legislature in December 1999.

### PROPOSED LAW

This bill would repeal the former Section 15653, and add a new Section 15653 to the Government Code to provide that the Board may submit any report required by law, including any report required under Sections 15616 and 15624 of this code, Section 25178.1 of the Health and Safety Code, and Section 30166.1 of the Revenue and Taxation Code, in electronic format, including the submission of an electronic link to the department's public Web site where the report can be downloaded.

The provisions of this bill would become operative on January 1, 2009.

### COMMENTS

1. **Sponsor and purpose.** This bill is sponsored by the author in an effort to reduce duplicative reporting requirements for both the Board and FTB. According to the author's office, many of the reports required to be submitted on paper can also be accessed electronically on the web site of these agencies. This bill could reduce printing and paper costs and increase storage space. Rather than have these agencies compiling and mailing reports, they could simply host the reports online where interested parties could find them.
2. **This bill specifies that the Board "may" submit any report required by law in an electronic format, including providing a link to the Board's website where the report can be downloaded.** The Board would have the discretion in determining which reports would be available electronically and whether these reports would be available electronically on an ongoing basis.

Staff does not see a problem in complying with the provisions of the bill. The Board already has several reports available online, which include the Assessment Practices Surveys, the Board's Annual Reports, and the Taxpayers' Advocate - Property and Business Tax Bill of Rights. These annual reports are maintained on the Board's web site on an ongoing basis. Some of the Board's one-time, special

reports are also available online for a limited time. For example, the Board's Alternative Methods for Developing Bradley-Burns and Special Taxing Jurisdiction Fees was available online for most of FY 2004-05.

3. **Many of the Board various publications, reports, special notices, and news releases are available online.** Examples of some of these reports include Motor Vehicle Fuel Tax Distribution reports on gasoline and diesel gallonage: [www.boe.ca.gov/sptaxprog/spftrpts](http://www.boe.ca.gov/sptaxprog/spftrpts). The Board's Research and Statistics Division provides online reports, such as Electronic Commerce and Mail Order Sales, the Economic Perspective Newsletter, and Taxable Sales in California. The Board also posts certain reports and requests from the Joint Legislative Budget Committee, such as reports containing information on costs related to audit and collection activities of 27 Board field offices.

### **COST ESTIMATE**

Enactment of this bill would result in a minor cost savings in the printing and distribution of copies.

### **REVENUE ESTIMATE**

This bill would not impact the state's revenues.

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*This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position*